

Number	Effective	Title	Owner
VI-30	5-99	Agency Revenue	Region Supervisors

1. PURPOSE

This policy describes the statutory authority and defines the administrative, financial, and management controls, risk, monitoring and, generally accepted accounting procedures for revenue generated through the activities of the Idaho Department of Parks & Recreation (IDPR).

2. SCOPE - To define guidelines, policies and procedures for the:

1. Distribution, tracking and reconciliation of pre-numbered Annual Passports, Campground Registration Receipts, Motor Vehicle Permits, and self-collect fee envelopes;
2. Collection of funds received for goods or services at the point of sale;
3. Deposit of funds into a state bank account and routing documents to the accounting section for monitoring and inputting revenue transactions into STARS; and
4. Assignment of responsibility and to provide general guidelines regarding adequate internal controls.

3. DEFINITIONS

1. *Cost Center* - Major program or park.
2. *Customer Receipt* - written confirmation of a sale provided to the IDPR customer.
3. *Customer Service Representative or registrar* - Any IDPR employee or representative of IDPR that collects revenue for products or services provided by IDPR, ie, park ranger, receptionist, manager, volunteer or clerk.
4. *Gross Sales* - All transactions regardless of type. Can be camping, Motor Vehicle Entrance Fee (MVEF), self-collect, registration, retail, etc.
5. *Motor Vehicle Entry Fee (MVEF)* - The day pass fee charged to enter a park.
6. *Point of Sale* - The location at which revenue is collected on behalf of IDPR such as at a park kiosk, IDPR headquarters, a marina, etc. Revenue may be collected in person, over the telephone by using a credit card, on the Internet or other manner accepted in the business environment.
7. *Pre-Numbered Forms* - Any document or sticker that is preprinted with a unique number such as Annual Passports, Motor Vehicle Permits, and Campground Registration Receipts. For internal control purposes, each pre-numbered form must be accounted for by the cost center that was issued the form or sticker.
8. *Refundable Deposits* - Cash, check, or credit card payment collected from a customer that may be returned under predetermined conditions agreed to by both parties (IDPR and the customer). Refundable deposits may include but are not limited to key deposits, cleaning or damage deposits.
9. *Revenue* - All collections on behalf of IDPR irrespective of the type of payment i.e. cash, check, credit card etc.
10. *Revenue Transmittal* - The form used to assign collected revenue to the appropriate revenue sub-object.
11. *Revenue Sub-Objects* - A unique code used in STARS to assign revenue to standard categories by description. For example, interest income would be assigned Revenue Sub-Object code number 2515.
12. *Self-Collect Fee Envelope* - the envelope provided to park visitors to pay fees without the assistance of

an IDPR staff person. Self-Collect Fee envelopes will not be tracked.

4. STATUTORY AND IDAPA RULE REFERENCES

1. Idaho Code ' 59-1014 Accounting For Fees
2. Idaho Code ' 67-1302 Delivery of money and securities to state treasurer B Receipts
3. Idaho Code ' 67-4225 Park and Recreation fund
4. Idaho Code ' 67-4223 Powers of the Board
5. Rules For Public Fees, IDAPA 26.01.9
6. Low Income Discount, IDAPA 26.01.250.02

5. ORDERING, ISSUING, AND ACCOUNTING FOR FORMS, STICKERS, ETC.

1. The Senior Buyer shall:
 1. Order forms or stickers such as Annual Passports, Motor Vehicle Permits, Campground Registration Receipts, or self-collect envelopes from the appropriate supplier(s) in sufficient quantities and in a timely manner to ensure a sufficient supply;
 2. Maintain a log that delineates the pre-numbered items received and removed from inventory, the date, quantity, beginning and ending numbers;
 3. Issue forms or stickers to cost centers along with an A Issue Sheet@ Form Number PUR 50.8 (See Exhibit I). Retain a copy of the Issue Sheet until the original is returned with the recipient=s signature. If an Issue Sheet is not returned within 30 days, follow-up with the supervisor or manager of the applicable cost center to get a signed copy.
 4. Monitor to ensure that each cost center that was issued pre-numbered forms submits the Post Season Report Form Number PUR 50.11 (See Exhibit III) on or before January 31st following the close of a calendar year.
 5. Alert the internal auditor and/or fiscal officer on any event that appears out of the ordinary regarding pre-numbered forms. For example, a cost center orders twice as many forms than was used at that cost center in a previous year.
2. Each cost center that received pre-numbered items shall account for them as follows:
 1. Annual Passports - Record the issuance and/or sale of each sticker on the Annual Passport Report, Form Number PAR 50.52 (See Exhibit II) throughout the year as issued. On or before January 31st following the close of a calendar year, complete and submit the Post Season Report, Form Number PUR 50.11 (See Exhibit III), along with a copy of the Annual Passport form and unsold passes to the Senior Buyer. The total of the amounts recorded on the Annual Vehicle Passport Report by customer name should equal total revenue recorded on STARS for the calendar year.
 2. Campground Registration Receipts - Track Campground Registration Receipts issued to each registrar on the Campground Registration Receipt Log Form Number PAR 50.53 (See Exhibit IV) Verify revenue collected to the amounts recorded on the Campground Registration Receipts at the end of each shift by individual employee or volunteer and write the numbers of the pre-numbered forms on the applicable Revenue Transmittal (See Section VII.B.2. for details). All Campground Registration Receipts must be accounted for by the cost center to which they were issued. On or before January 31st following the close of a calendar year, complete and forward the Post Season Report, Form PUR 50.11 (Exhibit III), to the senior buyer.
 3. Motor Vehicle Permits - Track Motor Vehicle Permits issued to each kiosk operator or registrar on

the Motor Vehicle Permit Log Form Number PAR 50.54 (See Exhibit V). The number of permits sold times the Motor Vehicle Entrance Fee (rate) must equal total revenue collected. An alternate person must reconcile the revenue collected to the number of permits sold and initial the permit log. On or before January 31st following the close of a calendar year, complete and forward the Post Season Report, Form PUR 50.11 (Exhibit III), to the senior buyer.

4. Water Slide Bracelets - An inventory must be maintained of water slide bracelets and procedures in place that provide for reconciliation between revenue received and bracelets issued.
5. Self-collect envelopes - An inventory tracking system will not be maintained on self-collect envelopes. Park managers should compare revenue from self-collection to occupancy to determine if revenue recorded is reasonable. Self-collect envelopes are to be maintained at the park with the park copy and the Revenue Transmittal for that time period.
3. Computer generated forms can be used. However, the formatting and location of each field must be consistent with the IDPR forms referred to herein.
6. Accuracy cannot be overemphasized. Careful attention to accounting for pre-numbered forms, preparation of the bank deposit and transmittal will make reconciliations easier and provide good internal controls.

7. REVENUE ACCOUNTING

1. General Guidelines and Pricing

1. Pricing - Pricing for goods and services shall be pursuant to IDAPA rules or IDPR fee schedule, whichever is applicable. Limited Income Discounts must be given pursuant to IDAPA 26.01.250.02. Any discounts or variations from approved fees shall be approved by the applicable Park Operation Region Manager.
2. Sales Tax - Vehicle entry, campground and other fees in the IDPR fee schedule include Idaho State Sales Tax. Idaho State sales tax shall be added to each sale for merchandise, promotional items, and other retail sales not listed in the IDPR fee schedule.
3. All revenue must be in the form of U.S. funds as required by the Idaho State Treasurer's Office.
4. All checks received for payment shall be endorsed as soon as possible with a restrictive IDPR deposit endorsement.
5. Safety - Cash control and cash management promote safety and security for staff members. Each operation is unique and creates special cash control needs. Management at each point of sale should ensure that:
 1. Cash or checks received shall be protected by using registers, safes, or locks and should be kept in areas of limited access.
 2. A secure area is provided for processing and safeguarding cash received out of the view of the general public. Access to the secured area should be restricted to authorized personnel only.
 3. Cash in the kiosks and other locations is kept at a minimum to reduce the risk of theft or harm to IDPR staff or volunteers.
6. Pre-numbered forms and stickers should be kept in a secure (locked) location.
7. The manager of each park or program shall establish site specific procedures that provide adequate internal controls based on the general guidelines provided herein and the working environment at that site. At minimum, the site specific procedures must:
 1. Ensure that fees are charged and collected appropriately;

2. Ensure that receipts are balanced to collections daily for each shift from each point of sale site;
 3. Require that collections from multiple points of sale are reconciled separately;
 4. Ensure that transactions are entered into the cash register or other system accurately, and that all pre-numbered forms or stickers are accounted for.
2. Recording Sales
1. Sales recorded at the program or park in a cash register or automated system such as INFO 2000:
 1. Each cash register or automated system must be set up to record revenue by type at the lowest level revenue sub-object code. If the cash register or system does not have this capability, contact the region manager or your immediate supervisor for guidance on how revenue should be recorded. Decisions are made by the Board and management based on the aggregate totals of revenue sub-objects. Therefore, it is critical to record revenue consistently to the revenue sub-objects that accurately reflect the source of revenue.
 2. Sales to each customer must be entered separately under the appropriate cash register key(s) or appropriate system codes, except as provided below.
 3. The customer service representative shall provide the IDPR visitor/ customer with a system generated receipt at the time of sale.
 2. Sales Recorded using pre-numbered Campground Registration Receipts.
 1. Campground Registration Receipts (CRR) shall be completed by the customer service representative or registrar at the time revenue is collected from the customer. The fields that must be completed are as follows:
 - (1) Date the fee is collected;
 - (2) Date through which the fee is paid;
 - (3) Name of park;
 - (4) License number of primary vehicle in the campsite;
 - (5) Campsite designation being occupied;
 - (6) Number of nights paid for;
 - (7) Fees: Check each appropriate box to identify fees collected;
 - (8) Registrant: the name of the camper in the campsite;
 - (9) Total: The sum charged the camper for services provided; and
 - (10) The registrar (person who receives the revenue) signs the form and provides the white copy (original) to the customer as a receipt.
 2. The revenue collected and the CRR book must be returned to an alternate IDPR staff person who verifies that revenue collected is equal to total sales for each shift by comparing collections to the total amount recorded on the yellow and pink copies (See Exhibit IV, Campground Registration Receipt Log Form Number PAR 50.53).
 3. Voided Campground Registration Receipts shall be clearly marked AVOID@.
 4. Distribution of CRR copies:
 - (1) White (original) to the customer as a receipt or to accounting if it is VOID;
 - (2) Yellow - Organize numerically by the pre-numbered form number, attach to the applicable revenue transmittal, and forward to accounting; and
 - (3) Pink - retain at the park with a copy of the revenue transmittal and bank deposit slip.
 5. If Campground Registration Receipts are used as a collection tool and subsequently entered into a cash register or automated system, the sales can be entered in the aggregate. However, the

reconciler must:

- (1) Run an adding machine tape of the ATotal Collected@ amounts on the CRR receipts;
- (2) Enter the adding machine tape total into the cash register or automated system using the applicable key or system codes;
- (3) Attach the tape to the yellow Campground Registration Receipt; and
- (4) Include the tape attached to the yellow CRR copies with the transmittal sent to accounting.

3. Motor Vehicle Permit Sales

1. At the beginning of a shift, the manager or manager=s designee shall issue an appropriate quantity of Motor Vehicle Permits to the customer service representative(s) at the point of sale and record the permits issued by number on the Motor Vehicle Permit Log Form Number PAR 50.54 (See Exhibit V)
2. The customer service representative shall verify the quantity and numbers of Motor Vehicle Permits issued and sign the Motor Vehicle Permit Log.
3. At the end of a shift, the manager or manager=s designee shall reconcile revenue to permits sold by comparing cash revenues and remaining permits to permits issued to the individual for that shift on the Motor Vehicle Permit Log.
4. Sales may be entered into the cash register or automated system in the aggregate.

4. Self-collect fee envelopes

1. Record revenue collected in the cash register or other system in the aggregate.
2. Managers should compare revenue generated from self-collection envelopes to campground occupancy to determine the reasonableness of revenue;
3. The frequency of collecting revenue from self-collection sites should be delineated in the site specific procedures for each site;
4. Used self-collect envelopes are to be filed at the park with a copy of the revenue transmittal.

5. Annual Passport Sales

1. Annual Passports will be issued to each park or program by the Senior Buyer within 30 days prior to the end of each calendar year.
2. The Passport number, name of customer, and revenue collected for Annual Passports shall be recorded on the annual passport form (See Form 50.52, Exhibit II).
3. All unsold Annual Passports shall be returned to the Senior Buyer by January 31st of each year.

3. Refunds

1. Responsibility - Park Managers will be responsible for monitoring refunds to ensure that the refund is reasonable, timely, appropriate and authorized.
2. Customers seeking a refund in person must submit original white CRR receipt or cash register receipt to the customer service representative.
3. Processing customer refunds or refundable deposits.
 1. If cash registers or an automated system such as INFO 2000 is used:
 - (1) Record the refund on the appropriate cash register key or automated system code;
 - (2) Have the customer sign the cash register tape or refund slip;
 - (3) Obtain the manager or reconciler=s initial for approval;
 - (4) Attach original cash register receipt to cash register refund tape; and
 - (5) Send the original cash register receipt and signed cash register refund tape to accounting with the transmittal.

2. If Campground Registration Receipts are used:
 - (1) Check the Aother@ box and write in Arefund@;
 - (2) Have the customer sign on the registrant line;
 - (3) List the reason for refund on the registrar line;
 - (4) Obtain the manager=s initial;
 - (5) Provide the customer the white (refund original) as a receipt; and
 - (6) Attach the white original CRR to the yellow refund CRR and forward to the accounting section with the transmittal.
4. Methods to issue a refund.
 1. Cash from the day=s revenues. Reduce the appropriate revenue sub-object;
 2. A credit memo processed through the customer=s credit card account in which the sale was recorded; or
 3. Send an e-mail to the accounting section requesting that a state warrant be issued for the refund. List the name, address, amount and the reason for the refund. Accounting shall process the refund within 5 working days of notification.
4. Revenue Reconciliation
 1. Sales recorded in a cash register or automated system such as INFO 2000.
 1. Run a close-out tape or sales report to determine gross sales;
 2. Count and total all the currency, coin, checks, and credit card slips in the cash register drawer.
 3. Subtract the change fund authorized for that site and return it to the cash drawer or secure location.
 4. The remaining amount should equal the gross sales total from the close-out tape or sales report. This is the point at which you know if the correct fees have been collected.
 5. If gross sales and revenue are not equal, total the currency, coin, checks, and credit card slips again to verify the over/short amount.
 6. If cash revenues do not reconcile with total sales, record an adjustment (positive or negative) on the transmittal to the revenue sub-object code identified as Overage or Shortage. Managers should monitor over/short amounts to identify unusual patterns in order to take corrective action.
 7. Prepare a deposit slip and revenue transmittal after reconciling sales to revenue.
 2. Sales recorded using a manual system (no cash register or automated system)
 1. Run adding machine tapes of each revenue category, (CRR, MVEF, self collect, Annual Passports, etc.) from backup (pink CRR, MV Permit Log, Annual Passport Log, etc.)
 2. Determine gross sales by adding the totals of each revenue category type.
 3. Count and total all the currency, coin, checks, and credit card slips in the cash drawer.
 4. Subtract the change fund authorized for the site and return to cash drawer.
 5. The remaining amount should equal the gross sales. This is the point to determine if fees collected are correct.
 6. If gross sales and revenue are not equal, total the currency, coin, checks, and credit card slips again to verify the over/short amount.
 7. If cash revenues do not reconcile with total sales, record an adjustment (positive or negative) on the transmittal to the revenue sub-object code identified as Overage or Shortage. Managers should monitor over/short amounts to identify unusual patterns in order to take corrective action.
 8. Prepare a deposit slip and revenue transmittal after reconciling sales to revenue.

5. Deposit preparation

1. Pursuant to Idaho Code ' 59-1014, any time a state agency collects more than \$200 during any 24-hour period, it shall be deposited with the State Treasurer no later than the following day. If less than \$200 is received daily, a deposit must be made when the cumulative total of collection exceeds \$200. In all other situations, a deposit shall be made weekly.

During the off-season, October 1 through May 31, if less than \$200 is received daily, a deposit shall be made when the cumulative total of all collections exceeds \$200. In all other situations, a deposit shall be made monthly (Board of Examiners Ruling dated 12/1/81).

If a deposit cannot be made pursuant to Idaho Code ' 59-1014 the manager at the point of sale site shall note the reason for non compliance on the transmittal and forward a copy to the region manager.

2. Deposit all revenue in a financial institution designated as a Public Depository by the State Treasurer. Contact the IDPR accounting manager for guidance on deposit slips and/or financial institutions available for use in a geographic area.
3. Deposits shall be prepared listing the currency and coin in the aggregate.
4. Each check or money order shall be listed separately and the deposit totaled.
5. Deposits are to be made using preprinted bank deposit slips.
6. Verify that:
 1. The total deposit (currency, coin, and checks) equals the total of all revenue minus credit card sales processed electronically, association revenue and registration fees;
 2. All Campground Registration Receipts are accounted for.
7. Process credit card transactions through the bank authorized by the State Treasurer=s Office.
8. Copies of Deposit Slips
 1. Original to the financial institution;
 2. One copy to accounting with the transmittal; and
 3. Retain one copy at the park or program. To insure that the financial institution has actually received the deposit, the park copy of the deposit slip should be stamped by the teller or have a financial institution receipt attached.

6. Revenue Transmittals

1. A revenue transmittal form (See Exhibit VI) shall be completed each time a close-out tape or report is run in order to reconcile revenues to sales (See VII.D.).
2. Completing the Transmittal
 1. Enter the Park/Program name, PCA, transmittal number, collection period and appropriate grant numbers (if applicable). If there is a question as to the appropriate code to use, please contact the accounting manager or Financial support technician assigned to your cost center.
 2. Calculate the revenue for each sub-object and enter the amount on the appropriate line of the transmittal. Revenue by line item revenue sub-object should match the cash register tape or automated system report.
 3. List the beginning and ending number for Campground Registration Receipts, Motor Vehicle Permits and Annual Passports used in the collection period in the space provided.
 4. Subtract credit card collections, registration fees, and association collections which are processed

electronically or deposited separately.

5. The amount of deposit, which is the total of all revenue minus credit card, associations and registrations, should equal the amount of the deposit slip. If not, recalculate.
6. Submit the revenue transmittal to accounting with the following documentation, as applicable:
 - (1) Cash register tape and/or applicable adding machine tapes;
 - (2) Copy of the deposit slip(s); and
 - (3) Yellow duplicates of the Campground Registration Receipts in numerical order stapled to the adding machine tape. Include the original and yellow of voided or refund campground receipts.
7. Transmittals shall be dated and numbered consecutively on a calendar year basis as follows:
 - (1) Beginning in January start with (1) and number consecutively through December. The last two digits of the calendar year (1999=99).
 - (2) For cash registers and automated systems, the transmittal number should be the same as the system generated cash register tape number or closeout report.
3. The accounting section shall:
 1. Check the dates of the transmittal and compare to deposit slips.
 2. Check Campground Registration Receipts for consecutive numbering to ensure that Campground Registration Receipts are accounted for and compare the adding machine tape to the revenue transmittal.
 3. Match the amounts from the cash register tapes or adding machine tapes to the deposit slip(s) and transmittal.
 4. Match the amounts listed on the Treasurer=s office Cash Receipt Data Input to the transmittal.
 5. Match the amounts of the credit card deposits to the Treasurer=s office Cash Receipt Data Input.
 6. Validate the PCA and revenue sub-object for accuracy.
 7. If discrepancies between the Treasurer=s Cash Receipt Data Input and the transmittal are identified, the financial support technician processing the revenue transmittal will:
 - (1) E-mail the cost center manager detailing the facts of the discrepancy and, if possible, recommend a solution.
 - (2) The cost center manager has five (5) working days to respond to the discrepancy notification.
 - (3) If a response is not received, accounting will process the transmittal into STARS based on the Treasurer=s Office data.
 8. Enter the amounts from the transmittal into STARS by PCA and revenue sub-object.

8. FILE RETENTION AT THE PARK

1. All forms related to revenue shall be maintained at the park and filed by date for five fiscal years. Documentation outside of the five year requirement may be discarded at that site.

9. ASSOCIATIONS - Revenue related to association activity must be recorded in the cash register or electronic system using unique cash register keys or automated system codes so it can be readily identified. If the association wants to accept credit cards as payment for goods, the association should have a separate merchant agreement and merchant account through the bank providing those services.

10. AUDIT RESPONSIBILITIES

1. Region staff will continue to audit for compliance with the fee schedule, security or other issues identified by Park Operations management. Any concerns or discrepancies should be documented and a copy forwarded to the IDPR internal auditor.
2. The IDPR Internal Auditor will verify the Annual Passport revenue each calendar year.
3. The Internal Auditor will perform audits based on risk and/or weaknesses identified as directed by management.